



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

: Customer Number: 53080

Shinsuke TANABUCHI, et al.

: Confirmation Number: 7038

Application No.: 10/820,160

: Group Art Unit: 1795

Filed: April 08, 2004

: Examiner: O'Neill, Karie Amber

For: POLYMER ELECTROLYTE FUEL CELL

Mail Stop Amendment
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above-identified application.



No additional fee is required.



Applicant is entitled to small entity status under 37 CFR 1.27



Also attached: Certified English translation of JP 2003-104917

The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	17	20	0	\$50.00 =	\$0.00
Independent Claims	3	3	0	\$210.00 =	\$0.00
Multiple dependent claims newly presented					\$0.00
Fee for extension of time					\$0.00
					\$0.00
Total of Above Calculations					\$0.00

Please charge my Deposit Account No. 500417 in the amount of \$0.00. An additional copy of this transmittal sheet is submitted herewith.

The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

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Please recognize our Customer No. 53080 as our
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